

(O-91-164)

ORDINANCE NUMBER O- 17650 (NEW SERIES)

ADOPTED ON MAY 28 1991

AN ORDINANCE AMENDING CHAPTER II, ARTICLE 4,
DIVISION 10, OF THE SAN DIEGO MUNICIPAL CODE
BY ADDING SECTION 24.1010 RELATING TO
COMPLIANCE WITH CERTAIN INTERNAL REVENUE CODE
PROVISIONS.

BE IT ORDAINED, by the Council of The City of San Diego, as follows:

Section 1. That Chapter II, Article 4, Division 10, of the San Diego Municipal Code be and the same is hereby amended by adding Section 24.1010, entitled "Compliance with Certain Internal Revenue Code Provisions," to read as follows:

**SEC. 24.1010 COMPLIANCE WITH CERTAIN INTERNAL
REVENUE CODE PROVISIONS.**

(a) Notwithstanding any other provisions of Article IX of the San Diego City Charter or of this article, the benefits payable to any person who becomes a plan member on or after January 1, 1990, shall be subject to the limitations set forth in Section 415 of the Internal Revenue Code.

(b) The "grandfather" election in Section 415(b)(10) of the Internal Revenue Code is hereby made.

(c) The benefits payable to any person who became a plan member prior to January 1, 1990, shall be subject to the greater of the following:

(1) The limitations set forth in Section 415 of the Internal Revenue Code; or

(2) The accrued benefit of the member (determined without regard to any amendment made after October 14, 1987), as provided in Section 415(b)(10)(A) of the Internal Revenue Code.

(d) If compliance with the provisions of Internal Revenue Code section 415 and related sections would result in a lower level of retirement benefits for members on or after January 1, 1990 than for members prior to that date, then the Council shall provide, by ordinance, an alternative means of maintaining for such members the level of benefits in effect for members as of December 31, 1989.

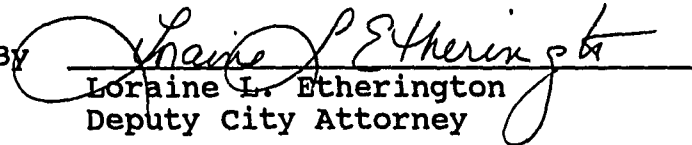
(e) If any of the limitations of Section 415 of the Internal Revenue Code should be repealed, the provisions of this section shall be deemed repealed to the same extent.

(f) All references to Section 415 of the Internal Revenue Code are to the language in that section in effect when this Municipal Code section is adopted including any amendments thereafter.

(g) Nothing contained in this section shall limit the City Council from modifying benefits to the extent such modifications are permissible by City Charter and applicable state and federal law.

Section 2. This ordinance shall take effect and be in force on the thirtieth day from and after its passage.

APPROVED: JOHN W. WITT, City Attorney

By 
Loraine L. Etherington
Deputy City Attorney

LLE:mb:mrh
05/01/91
Or.Dept:Retire.
O-91-164
Form=o+t

Council Members	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ron Roberts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John Hartley	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Wes Pratt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tom Behr	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Bruce Henderson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bob Filner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Maureen O'Connor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

MAUREEN O'CONNOR

Mayor of The City of San Diego, California.

CHARLES G. ABDELNOUR

City Clerk of The City of San Diego, California.

(Seal)

By *Linda Luzano*, Deputy.

I HEREBY CERTIFY that the foregoing ordinance was not finally passed until twelve calendar days had elapsed between the day of its introduction and the day of its final passage, to wit, on

MAY 13 1991

MAY 28 1991

, and on

~~I FURTHER CERTIFY that said ordinance was read in full prior to its final passage.~~

I FURTHER CERTIFY that the reading of said ordinance in full was dispensed with by a vote of not less than a majority of the members elected to the Council, and that there was available for the consideration of each member of the Council and the public prior to the day of its passage a written or printed copy of said ordinance.

CHARLES G. ABDELNOUR

City Clerk of The City of San Diego, California.

(Seal)

By *Linda Luzano*, Deputy.

Office of the City Clerk, San Diego, California

Ordinance **0-17650**

MAY 28 1991

Number Adopted.....

Passed and adopted by the Council of The City of San Diego on.....
 by the following vote:

MAY 28 1991

Council Members	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ron Roberts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
John Hartley	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Wes Pratt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tom Behr	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
J. Bruce Henderson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bob Filner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mayor Maureen O'Connor	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

MAUREEN O'CONNOR
 Mayor of The City of San Diego, California.

(Seal)

CHARLES G. ABDELNOUR
 City Clerk of The City of San Diego, California.

By *Linda Luzano*, Deputy.

I HEREBY CERTIFY that the foregoing ordinance was not finally passed until twelve calendar days had elapsed between the day of its introduction and the day of its final passage, to wit, on

MAY 13 1991

MAY 28 1991

....., and on

~~I FURTHER CERTIFY that said ordinance was read in full prior to its final passage.~~

I FURTHER CERTIFY that the reading of said ordinance in full was dispensed with by a vote of not less than a majority of the members elected to the Council, and that there was available for the consideration of each member of the Council and the public prior to the day of its passage a written or printed copy of said ordinance.

CHARLES G. ABDELNOUR
 City Clerk of The City of San Diego, California.

(Seal)

By *Linda Luzano*, Deputy.

Office of the City Clerk, San Diego, California

Ordinance Number **0-17650** Adopted **MAY 28 1991**

CERTIFICATE OF PUBLICATION

RECEIVED
CITY CLERK'S OFFICE

91 JUN 13 AM 9:39

SAN DIEGO, CALIF.

CITY CLERK'S OFFICE
CITY ADMN. BLDG.
202 C ST.
SAN DIEGO, CA 92101

IN THE MATTER OF

NO.

AN ORDINANCE AMENDING CHAPTER II, ARTICLE 4, DIVISION
10, OF THE SAN DIEGO MUNICIPAL CODE BY ADDING SECTION 24.1010 RELATING TO...

I, Thomas D. Kelleher, am a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not a party to or interested in the above-entitled matter. I am the principal clerk of the San Diego Daily Transcript, a newspaper of general circulation, printed and published daily, except Saturdays and Sundays, in the City of San Diego, County of San Diego and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of San Diego, State of California, under the date of January 23, 1909, Decree No. 14894; and the

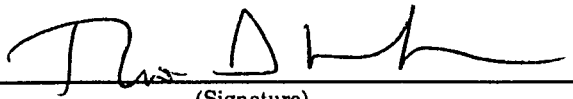
ORDINANCE NUMBER O-17650.

is a true and correct copy of which the annexed is a printed copy and was published in said newspaper on the following date(s), to wit:

JUNE 11

I certify under penalty of perjury that the foregoing is true and correct.

Dated at San Diego, California this 11TH day of JUNE, 19 91.



(Signature)

ORDINANCE NUMBER O-17650
AN ORDINANCE AMENDING CHAPTER II, ARTICLE 4, DIVISION 10, OF THE SAN DIEGO MUNICIPAL CODE BY ADDING SECTION 24.1010 RELATING TO COMPLIANCE WITH CERTAIN INTERNAL REVENUE CODE PROVISIONS
This ordinance amends Chapter II, Article 4, Division 10, of the San Diego Municipal Code relating to Miscellaneous Provisions of the City Employees' Retirement System by mandating compliance with Internal Revenue Code section 415 pursuant to the "grandfather" election in Internal Revenue Code section 415(b)(10).
A complete copy of the ordinance is on file in the City Clerk's office, City Administration Building, 202 C Street, San Diego, CA, for review and inspection.
INTRODUCED ON MAY 31 1991
Passed and adopted by the Council of The City of San Diego on MAY 28 1991
AUTHENTICATED BY:
MAUREEN O'CONNOR
Mayor of The City of San Diego, CA
CHARLES G. ABDELNOUR
City Clerk of The City of San Diego, CA
By Linda Lugano, Deputy
(SEAL)
Pub. June 11 219884

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45/8 = 57.00